

DEPARTMENT OF THE ARMY
SAVANNAH DISTRICT, CORPS OF ENGINEERS
SASRM-F P.O. BOX 889
SAVANNAH, GEORGIA 31402-0889

DISTRICT REGULATION
NO. 37-1-8

27 December 1984

Financial Administration
REVIEW OF UNLIQUATED OBLIGATIONS

1. Purpose. To issue policy and procedures for review of unliquidated obligations.
2. Applicability. This regulation applies to all District technical components.
3. References.
 - a. AR 37-108, Chapter 4, Section XVIII
 - b. AR 37-21
4. Policy. Review of unliquidated obligations (Undelivered Orders and Accounts Payable) must take place at least once every 4 months. These reviews must be accomplished jointly with the technical elements and Finance and Accounting Branch. Present District policy is to make required reviews quarterly. An additional requirement is that a 100% review of all unliquidation obligations be accomplished in the last 2 months of the fiscal year.
5. Procedures.
 - a. Finance and Accounting Branch will furnish all technical components of the District, at least quarterly, a listing of unliquidated obligations, beginning with listing for period ending 31 December of each fiscal year. The listings will be furnished by the 10th of the month following the end of the quarter. Review by technical offices must be completed and returned to Finance and Accounting by the 22nd day of the month following the end of the quarter.
 - b. Authorized representative from the technical offices and Finance and Accounting personnel will each initial off on every unliquidated obligation document reviewed where no adjustment is entered into the accounting records.

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c. Finance and Accounting Branch will establish procedures that will support the number, type and dollar value of documents reviewed along with dollar value of adjustments made. This audit trail of items reviewed/adjusted will be retained for future use (ie, review by Quality Assurance and/or staff inspections).

6. Reporting. Certified reports on a schedule of unliquidated obligations will be required three times each fiscal year for the accounting periods ending 31 January, 31 May and 30 September. These certified reports will contain a footnote at the end of each appropriation which will state the dollar value of unliquidated obligations reviewed and adjustments made as result of the review. The schedule of unliquidated obligations will use the same format as the Army uses at fiscal year end. Each report will contain four columns of data (1) unliquidated balance beginning of fiscal year plus, (2) obligations fiscal year to date less, (3) net disbursements fiscal year to date equals, and (4) unliquidated obligations end of period. The Air Force report will be by fund code, program year, project and BAAN. The civil report will be by direct and reimbursable. Certified reports will be due in DAEN-RMF-AR by the 8th workday of the month following the end of the report period. These measures must show the accuracy of the Corps unliquidated obligations.

/s/

DANIEL W. CHRISTMAN
Colonel, Corps of Engineers
Commanding

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